

ASSESSOR Bill Postmus

MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

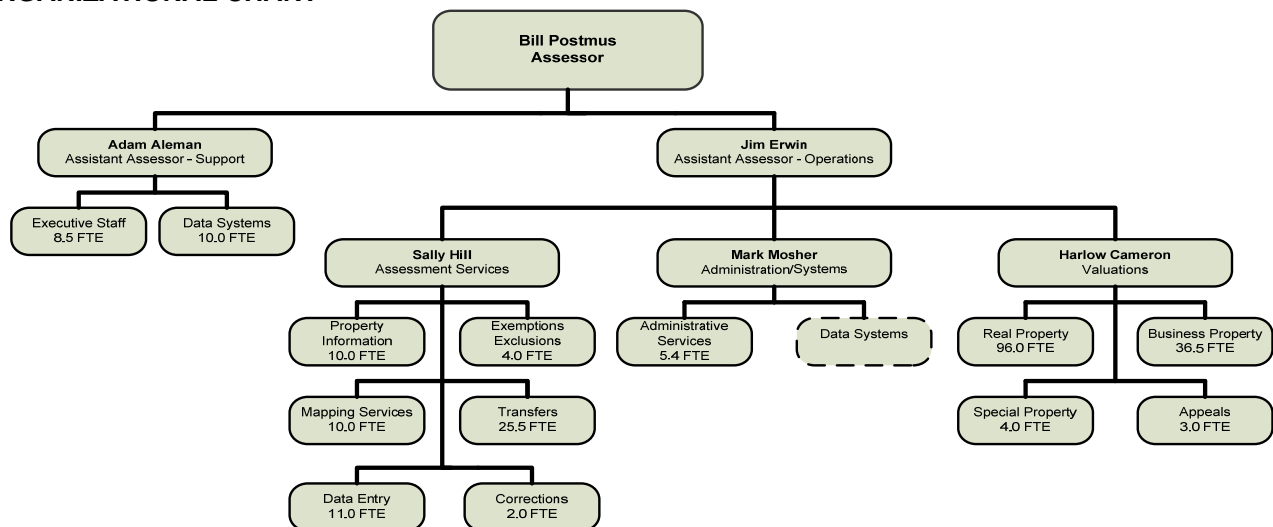
- a. Locate, describe, and identify ownership of all property within the county.
- b. Establish a taxable value for all property subject to taxation.
- c. List all taxable value on the assessment roll.
- d. Apply all legal exemptions.

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government.

STRATEGIC GOALS

1. Publish the annual assessment roll timely and accurately.
2. Make property valuation information more accessible and easier to understand.
3. Enhance operational efficiency and productivity by implementing new technology, policies and procedures.

ORGANIZATIONAL CHART



SUMMARY OF BUDGET UNITS

	2007-08				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
General Fund					
Assessor	18,354,905	1,385,000	16,969,905		203.5
Total General Fund	18,354,905	1,385,000	16,969,905		203.5
Special Revenue Funds					
State/County Property Tax Admin Program	2,628,254	2,322,858		305,396	28.4
Total Special Revenue Funds	2,628,254	2,322,858		305,396	28.4
Total - All Funds	20,983,159	3,707,858	16,969,905	305,396	231.9

Detailed information for each budget unit follows, along with a description of the services provided, budget unit history and applicable performance measures.

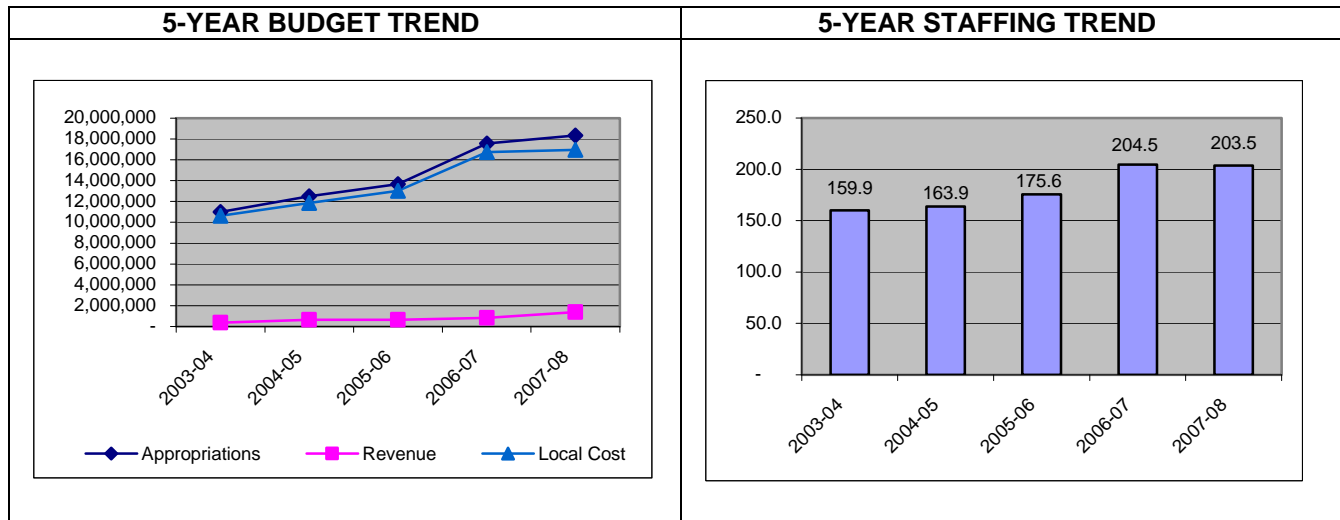


Assessor

DESCRIPTION OF MAJOR SERVICES

As established by the state constitution, the Office of the Assessor (Assessor) determines the value of all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 720,000 parcels of real property, 45,000 business property accounts and 35,000 other assessments including boats, aircraft, and manufactured home accessories with a total assessed valuation of \$152.8 billion before exemptions as of the close of the June 2006 assessment roll. The Assessor also administers 15 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.

BUDGET HISTORY



The Assessor's business is primarily affected by the changes in the real estate market. In San Bernardino County, there have been a significant number of sales. In order to keep up with the growth, the Assessor has increased staff to maintain the growing workload. This is reflected in the staffing trend shown above. As with the staffing, the overall budget has correspondingly increased to meet the growth. The California Revenue and Taxation (R&T) Code requires several correspondences in order to properly inform homeowners of any change in property status as well as requests for information. These required correspondences and their associated processing have increased the Assessor's overall budget.

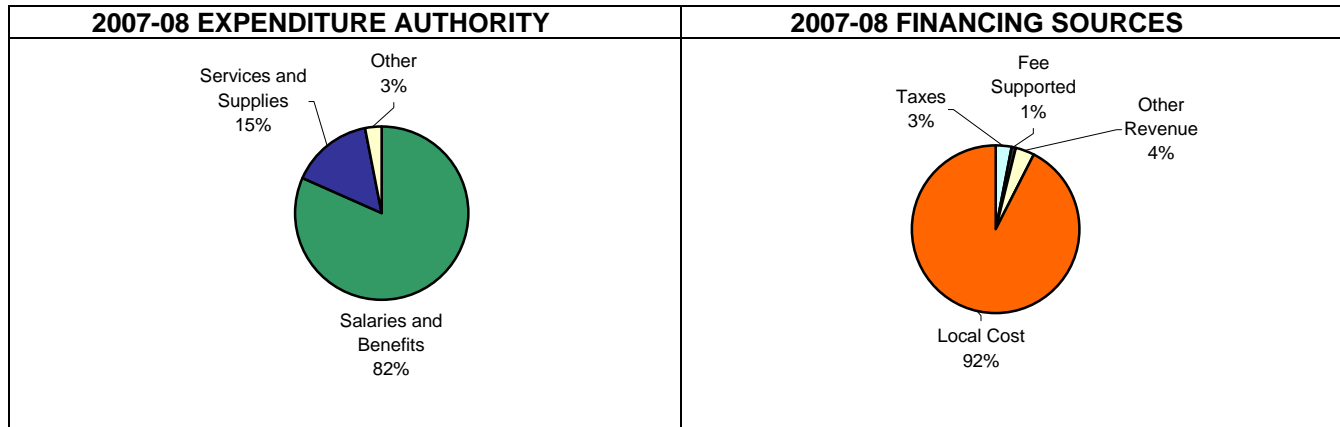
PERFORMANCE HISTORY

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Modified Budget	2006-07 Actual
Appropriation	11,060,121	13,421,216	14,509,373	18,024,515	16,911,825
Departmental Revenue	504,768	849,595	1,003,405	1,285,300	1,320,890
Local Cost	10,555,353	12,571,621	13,505,968	16,739,215	15,590,935
Budgeted Staffing				204.5	

Actual appropriation in 2006-07 is less than budget primarily due to salary savings.



ANALYSIS OF FINAL BUDGET



GROUP: Fiscal
DEPARTMENT: Assessor
FUND: General

BUDGET UNIT: AAA ASR
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2006-07 Final Budget	2007-08 Final Budget	Change From 2006-07 Final Budget
Appropriation							
Salaries and Benefits	9,471,812	10,411,631	11,971,812	13,267,033	14,219,096	14,968,723	749,627
Services and Supplies	674,808	1,942,430	1,131,609	2,104,762	1,827,786	1,546,784	(281,002)
Central Computer	648,697	734,722	906,845	929,546	929,546	1,255,455	325,909
Equipment	-	31,685	166,726	83,717	115,000	-	(115,000)
Transfers	287,943	300,748	332,381	436,410	377,430	426,023	48,593
Total Appropriation	11,083,260	13,421,216	14,509,373	16,821,468	17,468,858	18,196,985	728,127
Operating Transfers Out	(23,139)	-	-	90,357	90,357	157,920	67,563
Total Requirements	11,060,121	13,421,216	14,509,373	16,911,825	17,559,215	18,354,905	795,690
Departmental Revenue							
Taxes	301,163	428,136	574,407	912,596	390,000	570,000	180,000
Current Services	-	47,628	149,095	176,838	150,000	135,000	(15,000)
Other Revenue	203,605	373,831	279,903	231,456	280,000	280,000	-
Total Revenue	504,768	849,595	1,003,405	1,320,890	820,000	985,000	165,000
Operating Transfers In	-	-	-	-	-	400,000	400,000
Total Financing Sources	504,768	849,595	1,003,405	1,320,890	820,000	1,385,000	565,000
Local Cost	10,555,353	12,571,621	13,505,968	15,590,935	16,739,215	16,969,905	230,690
Budgeted Staffing					204.5	203.5	(1.0)

Salaries and benefits of \$14,968,723 fund 203.5 positions and are increasing by \$749,627 primarily from cost to maintain services, including MOU and retirement rate adjustments. There is a net staffing decrease of 1.0 position as a result of a thorough evaluation of staffing needs department-wide. Included in the appropriation is the approval of one policy item to add a Business Systems Analyst II for internet website maintenance.

Services and supplies of \$1,546,784 include \$350,000 for the approved Business Process Improvement (BPI) request for mobile appraisal capability, \$50,000 for the approved BPI request for a phone monitoring system, and other costs associated with printing, presort packaging, computer software and hardware, and office supplies necessary to conduct the routine business of the Assessor's office. The net decrease of \$281,002 is primarily from a \$586,156 decrease in other professional and special services which was the one-time cost of the Building Record Imaging project in 2006-07.

No budget for equipment is being allocated for 2007-08.



Transfers of \$426,023 include \$362,827 for lease payments and the remaining balance consisting of maintenance and charges associated with salaries and benefits paid to the Assessor's State/County Property Tax Administration Program budget unit. The increase of \$48,593 is primarily due to an increase in rent from the acquisition of the Victorville annex and a change in the method of accounting for costs associated with internal services provided by other county departments including Human Resources.

Operating transfers out of \$157,920 includes costs for the Assessor's RCS budget. An increase of \$67,563 is necessary to cover MOU increases.

Departmental revenue of \$1,385,000 includes \$985,000 in taxes, current services, special assessments, other revenue and operating transfers in of \$400,000 for the approved BPI request for mobile appraisal capability and a phone monitoring system. An increase of \$565,000 is due to the one-time BPI funding and an anticipated increase in revenue collected from special assessments.

PERFORMANCE MEASURES			
Description of Performance Measure	2006-07 Projected	2006-07 Actual	2007-08 Projected
State Board of Equalization quality control rating (maintain rating between 95% - 105%).	New	100%	>95%
Percentage of "yes" responses in satisfaction survey.	70%	51%	80%
Number of Spanish language materials translated and available (343 forms and approx. 50 web pages available to be translated in 2006-07).	2	5	4
Percentage of callers who do not receive a busy signal.	95%	96%	90%
Number of system reengineering tasks completed.	3	6	6
Percentage of functionality/availability of systems—defined as available user time per employee (2080 hours in 2006-07).	New	New	>95%
Review a sample of 500 change of ownership events annually for accuracy.	95% Accuracy	94% Accuracy	95% Accuracy
Percentage increase of non-mandatory audits performed annually (34 audits performed in 2005-06).	10%	109%	15%
Replace computer server hardware.	>95%	30%	N/A
Percentage decrease in taxpayer wait time.	5%	41%	6%
Percentage decrease of backlog of appraisal units (6084 backlog appraisals 2006-07).	10%	59%	15%
Maintain transfers accuracy rate of 95% or greater (200,000 documents in 2006-07).	95%	94%	96%
Maintain mapping accuracy rate of 95% or greater (3,500 parcels in 2006-07).	95%	98%	96%
Percentage increase of public outreach.	10%	20%	70%
Percentage of adverse work environment conditions reviewed.	50%	100%	100%

The performance measure of the percentage of callers who do not receive a busy signal was used by the department because the original performance measure of the percentage decrease of callers who receive a busy signal could not be accurately tracked and quantified.

